

ID: CCA-1071452-09

Number: **200910037**

Office:

Release Date: 3/6/2009

UILC: 163.00-00

From:

Sent: Wednesday, January 07, 2009 2:52 PM

To:

Cc:

Subject: RE: Land Trust Question

I spoke with my colleague and she agrees that following Rev Rul 92-105. What do you think?

can claim the mortgage interest deduction